

## CHAPTER 7.00 - BUSINESS SERVICES

### AUDITS

7.60\*

- (1) District Audits.
  - (a) Periodic audits shall be made of accounts, records, financial practices, and program elements of the District, pursuant to Florida Statutes and State Board of Education rules.
  - (b) The School Board may select an independent auditor to perform the audits of the District when the Auditor General advises a financial audit will not be completed within the twelve (12) month period immediately following the fiscal year or if otherwise deemed needed by the Board.
    - (i) Selection of the financial auditor shall be pursuant to provisions in Section 11.45, Florida Statutes. Other auditors may be selected as permitted by law.
    - (ii) The certified public accountant who coordinates the financial audit shall have completed twenty-four (24) hours of in-service training in government or governmental auditing as approved by the Board of Accountancy within the last three (3) years.
    - (iii) At the conclusion of the audit fieldwork, the preliminary findings shall be discussed with the Superintendent or designee. The auditor's comments shall reflect items which are intended to be included in the final audit report.
- (2) Audits of Internal Accounts
  - (a) Each principal shall report in writing or email to the auditor of internal accounts within ten (10) working days of receiving an audit report. The written report shall address the audit report and any discrepancies cited therein.
  - (b) The Superintendent may direct an audit of a school's internal accounts without prior notification. Such audits may be conducted by a School Board employee or an independent accounting firm.
  - (c) Reference policy 7.32.

## **CHAPTER 7.00 - BUSINESS SERVICES**

- (3) Non-financial audits shall be conducted by persons or entities qualified to conduct audits of the programs, functions, or services to be audited.
- (4) Results of all audits shall be provided to the Board for information and appropriate action consistent with law if action is required.

**STATUTORY AUTHORITY:** **1001.42, F.S.**

**LAWS IMPLEMENTED:** **11.45, 1001.42, 1001.43, 1008.35, F.S.**

**STATE BOARD OF EDUCATION RULE:** **6A-1.087**

**HISTORY:** **ADOPTED: 07/01/2002**  
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